

EXHIBIT A

Schedule of Claims Subject to the Three Hundred Forty-Seventh Omnibus Objection

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Three Hundred and Forty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

		ASSERTED			CORRECTED		
NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
1	ACEVEDO GONZALEZ, BERNARDO COND. SARDINES ALTAMESA GARDEN C/SAN IGNACIO APT A-17 3ERP SAN JUAN, PR 00921	Commonwealth of Puerto Rico	503(b)(9)	\$158,400.00	Commonwealth of Puerto Rico	Unsecured	\$158,400.00
		Commonwealth of Puerto Rico	Secured	\$158,400.00			
		Commonwealth of Puerto Rico	Unsecured	\$158,400.00			
		Subtotal		\$475,200.00			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$158,400.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$158,400.00.							
2	AGOSTO CARRASQUILLO, LISA M. URB. PONCE DE LEON 285 C/23 GUAYNABO, PR 00969	Commonwealth of Puerto Rico	503(b)(9)	\$112,800.00	Commonwealth of Puerto Rico	Unsecured	\$112,800.00
		Commonwealth of Puerto Rico	Secured	\$112,800.00			
		Commonwealth of Puerto Rico	Unsecured	\$112,800.00			
		Subtotal		\$338,400.00			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$112,800.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$112,800.00.							
3	ALGARIN ORTIZ, OLGA IRIS #33 CALLE ETIOPE URB. HACIENDA PALOMA I LUQUILLO, PR 00773	Commonwealth of Puerto Rico	Secured	\$60,000.00	Commonwealth of Puerto Rico	Unsecured	\$60,000.00
		Commonwealth of Puerto Rico	Unsecured	\$60,000.00			
		Subtotal		\$120,000.00			
Reason: The claimant failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$60,000.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$60,000.00.							
4	ALICEA FIGUEROA, FELIX B HC 65 BOX 6361 PATILLAS, PR 00723	Commonwealth of Puerto Rico	503(b)(9)	\$30,000.00*	Commonwealth of Puerto Rico	Unsecured	\$30,000.00*
		Commonwealth of Puerto Rico	Secured	\$30,000.00*			
		Commonwealth of Puerto Rico	Unsecured	\$30,000.00*			
		Subtotal		\$90,000.00*			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$30,000.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$30,000.00.							

* Indicates claim contains unliquidated and/or undetermined amounts

Three Hundred and Forty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

		ASSERTED			CORRECTED		
NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
5	ARROYO ALEMÁN, MILTON I HC 61 BOX 4280 TRUJILLO ALTO, PR 00976	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	Unsecured	\$57,600.00*
		Commonwealth of Puerto Rico	Secured	\$57,600.00*			
		Commonwealth of Puerto Rico	Unsecured	\$57,600.00*			
		Subtotal		\$115,200.00*			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$57,600.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$57,600.00.							
6	ATANACIO BILBRAUT, IVELISSE AO-28 59 ST REXVILLE BAYAMON, PR 00956	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$31,200.00	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$35,000.00
		Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Secured	\$35,000.00			
		Subtotal		\$66,200.00			
		Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$35,000.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$35,000.00.					
7	AYALA CARRASQUILLO, JOSSIE M. URBANIZACION EDUARDO J. SALDANA CALLE ISLA VERDE E-16 CAROLINA, PR 00983	Commonwealth of Puerto Rico	503(b)(9)	\$177,600.00	Commonwealth of Puerto Rico	Unsecured	\$177,600.00
		Commonwealth of Puerto Rico	Secured	\$177,600.00			
		Subtotal		\$355,200.00			
		Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$177,600.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$177,600.00.					
8	BARBOSA RIOS, IRMA E. URB PRECIOSA 2 CALLE VERDE LUZ GURABO, PR 00778-5163	Commonwealth of Puerto Rico	503(b)(9)	\$180,000.00*	Commonwealth of Puerto Rico	Unsecured	\$180,000.00*
		Commonwealth of Puerto Rico	Secured	\$180,000.00*			
		Subtotal		\$360,000.00*			

^ Claim #98711 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims

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Three Hundred and Forty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

		ASSERTED			CORRECTED		
NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
9 BITTMAN DIEZ, CARL X HC 5 BOX 54591 AGUADILLA, PR 00603	27217^	Commonwealth of Puerto Rico	503(b)(9)	\$100,800.00	Commonwealth of Puerto Rico	Unsecured	\$100,800.00
		Commonwealth of Puerto Rico	Secured	\$100,800.00			
		Commonwealth of Puerto Rico	Unsecured	\$100,800.00			
		Subtotal	\$302,400.00				
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$100,800.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$100,800.00.							
^ Claim #27217 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims							
10 BLANCO NUNEZ, IRAIDA P O BOX 3281 RIO GRANDE, PR 00745	59464	Commonwealth of Puerto Rico	503(b)(9)	\$96,600.00	Commonwealth of Puerto Rico	Unsecured	\$96,600.00
		Commonwealth of Puerto Rico	Secured	\$96,600.00			
		Commonwealth of Puerto Rico	Unsecured	\$96,600.00			
		Subtotal	\$289,800.00				
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$96,600.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$96,600.00.							
11 BONILLA RIVERA, MARGARITA 455 C/SICILIA E-80 RES. MANUEL A. PEREZ SAN JUAN, PR 00523	151698	Commonwealth of Puerto Rico	503(b)(9)	\$79,200.00	Commonwealth of Puerto Rico	Unsecured	\$79,200.00
		Commonwealth of Puerto Rico	Secured	\$79,200.00			
		Commonwealth of Puerto Rico	Unsecured	\$79,200.00			
		Subtotal	\$237,600.00				
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$79,200.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$79,200.00.							
12 BORRERO MALDONADO, IDALIZ URBANIZACION LA MARINA 2 CALLE ERIDANO CAROLINA, PR 00979-4009	28522^	Commonwealth of Puerto Rico	503(b)(9)	\$208,800.00	Commonwealth of Puerto Rico	Unsecured	\$208,800.00
		Commonwealth of Puerto Rico	Secured	\$208,800.00			
		Subtotal	\$417,600.00				
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$208,800.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$208,800.00.							
^ Claim #28522 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims							

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Three Hundred and Forty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

		ASSERTED			CORRECTED		
NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
13 BRUNO BELARDO, MYRIAM I RR 18 BOX 600 SAN JUAN, PR 00926-9238	33580	Commonwealth of Puerto Rico	503(b)(9)	\$240,000.00	Commonwealth of Puerto Rico	Unsecured	\$240,000.00
		Commonwealth of Puerto Rico	Secured	\$240,000.00			
		Subtotal	\$480,000.00				
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$240,000.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$240,000.00.							
14 CABELLO ACOSTA, WILMARIE 529 BLQ. 200 #10 VILLA CAROLINA CAROLINA, PR 00985	31867	Commonwealth of Puerto Rico	503(b)(9)	\$8,781.33*	Commonwealth of Puerto Rico	Unsecured	\$8,781.33*
		Commonwealth of Puerto Rico	Secured	\$8,781.33*			
		Subtotal	\$17,562.66*				
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$8,781.33. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$8,781.33.							
15 CABRERA MELENDEZ, ZULEMY E EXTANCIAS CHALETS 193 C/ TORTOZA APT 30 SAN JUAN, PR 00926	23095	Commonwealth of Puerto Rico	503(b)(9)	\$115,200.00	Commonwealth of Puerto Rico	Unsecured	\$115,200.00
		Commonwealth of Puerto Rico	Secured	\$115,200.00			
		Commonwealth of Puerto Rico	Unsecured	\$115,200.00			
		Subtotal	\$345,600.00				
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$115,200.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$115,200.00.							
16 CALDERON OLIVERO, NILSA BO. CAMBALACHE HC 01 BUZON 6312 CANOVANAS, PR 00729	112748	Commonwealth of Puerto Rico	503(b)(9)	\$122,400.00	Commonwealth of Puerto Rico	Unsecured	\$122,400.00
		Commonwealth of Puerto Rico	Secured	\$122,400.00			
		Commonwealth of Puerto Rico	Unsecured	\$122,400.00			
		Subtotal	\$367,200.00				
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$122,400.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$122,400.00.							

* Indicates claim contains unliquidated and/or undetermined amounts

Three Hundred and Forty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

		ASSERTED			CORRECTED		
NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
17 CALDERON PEREIRA, BAIBARA DEPARTAMENTO DE LA FAMILIA 20 CALLE VERGEL APT. 3221 CAISLIRA, PR 00987	30234	Commonwealth of Puerto Rico	503(b)(9)	\$21,600.00	Commonwealth of Puerto Rico	Unsecured	\$21,600.00
		Commonwealth of Puerto Rico	Secured	\$21,600.00			
		Commonwealth of Puerto Rico	Unsecured	\$21,600.00			
			Subtotal	\$64,800.00			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$21,600.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$21,600.00.							
18 CAMILO NIEVES, YESENIA VISTA DEL MAR 108 CALLE PALMERAS RIO GRANDE, PR 00745	21934	Commonwealth of Puerto Rico	503(b)(9)	\$122,400.00	Commonwealth of Puerto Rico	Unsecured	\$122,400.00
		Commonwealth of Puerto Rico	Secured	\$122,400.00			
		Commonwealth of Puerto Rico	Unsecured	\$122,400.00			
			Subtotal	\$367,200.00			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$122,400.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$122,400.00.							
19 CARTAGENA MARTINEZ, PEDRO J 500 AVE WEST MAIN SUITE 126 BAYAMON, PR 00961	20966	Commonwealth of Puerto Rico	503(b)(9)	\$118,800.00	Commonwealth of Puerto Rico	Unsecured	\$118,800.00
		Commonwealth of Puerto Rico	Secured	\$118,800.00			
		Commonwealth of Puerto Rico	Unsecured	\$118,800.00			
			Subtotal	\$356,400.00			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$118,800.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$118,800.00.							
20 CASTRO HIRALDO, BENJAMIN C/ MIRLO #969 URB. COUNTRY CLUB RIO PIEDRAS, PR 00924	29122	Commonwealth of Puerto Rico	503(b)(9)	\$209,400.00	Commonwealth of Puerto Rico	Unsecured	\$209,400.00
		Commonwealth of Puerto Rico	Secured	\$209,400.00			
		Commonwealth of Puerto Rico	Unsecured	\$209,400.00			
			Subtotal	\$628,200.00			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$209,400.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$209,400.00.							

Three Hundred and Forty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

ASSERTED					CORRECTED		
NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
21 CASTRO RODRIGUEZ, ELIZABETH HC 01 BOX 11648 CAROLINA, PR 00987	73510	Commonwealth of Puerto Rico	503(b)(9)	\$178,200.00	Commonwealth of Puerto Rico	Unsecured	\$178,200.00
		Commonwealth of Puerto Rico	Secured	\$178,200.00			
		Commonwealth of Puerto Rico	Unsecured	\$178,200.00			
		Subtotal	\$534,600.00				
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$178,200.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$178,200.00.							
22 CAY MORALES, MARIA VILLA UNIVERSITARIA R24 CALLE 24 HUMACAO, PR 00791-4345	66935	Commonwealth of Puerto Rico	503(b)(9)	\$20,000.00	Commonwealth of Puerto Rico	Unsecured	\$20,000.00
		Commonwealth of Puerto Rico	Secured	\$20,000.00			
		Subtotal	\$40,000.00				
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$20,000.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$20,000.00.							
23 CINTRON SANTOS, EDWIN A. HC-2 BOX 8597 YABUCOA, PR 00767	167842^	Commonwealth of Puerto Rico	503(b)(9)	\$86,400.00	Commonwealth of Puerto Rico	Unsecured	\$86,400.00
		Commonwealth of Puerto Rico	Secured	\$86,400.00			
		Commonwealth of Puerto Rico	Unsecured	\$86,400.00			
		Subtotal	\$259,200.00				
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$86,400.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$86,400.00.							
^ Claim #167842 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims							
24 CLASS VILLANUEVA, ANGEL RAFAEL URB MOUNTAIN VIEW L 13 CALLE 8 CAROLINA, PR 00987	15036	Commonwealth of Puerto Rico	503(b)(9)	\$64,200.00*	Commonwealth of Puerto Rico	Unsecured	\$64,200.00*
		Commonwealth of Puerto Rico	Secured	\$64,200.00*			
		Subtotal	\$128,400.00*				
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$64,200.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$64,200.00.							

* Indicates claim contains unliquidated and/or undetermined amounts

Three Hundred and Forty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

		ASSERTED			CORRECTED		
NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
25 CLAUDIO RODRIGUEZ, DEBORATH J 3RA EXT URB SANTA ELENA 166 CALLE MONTE ALVERNIA GUAYANILLA, PR 00656	32185	Commonwealth of Puerto Rico	503(b)(9)	\$158,400.00	Commonwealth of Puerto Rico	Unsecured	\$158,400.00
		Commonwealth of Puerto Rico	Secured	\$158,400.00			
		Commonwealth of Puerto Rico	Unsecured	\$158,400.00			
		Subtotal	\$475,200.00				
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$158,400.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$158,400.00.							
26 COLLAZO OTERO, MARIEL BALCONES DE SANTA MARIA 1500 AVE SAN IGNACIO SUITE 26 SAN JUAN, PR 00921	29492	Commonwealth of Puerto Rico	503(b)(9)	\$158,400.00	Commonwealth of Puerto Rico	Unsecured	\$158,400.00
		Commonwealth of Puerto Rico	Secured	\$158,400.00			
		Commonwealth of Puerto Rico	Unsecured	\$158,400.00			
		Subtotal	\$475,200.00				
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$158,400.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$158,400.00.							
27 COLON AGOSTO, NATALIA PO BOX 550 CANOVANAS, PR 00729	27414	Commonwealth of Puerto Rico	503(b)(9)	\$165,600.00	Commonwealth of Puerto Rico	Unsecured	\$165,600.00
		Commonwealth of Puerto Rico	Secured	\$165,600.00			
		Commonwealth of Puerto Rico	Unsecured	\$165,600.00			
		Subtotal	\$496,800.00				
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$165,600.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$165,600.00.							
28 COLON ENCARNACION, MIGDALIA CALLE SAGITARIO # 170 BRISAS DE LOIZA CANOVANAS, PR 00729	23773	Commonwealth of Puerto Rico	503(b)(9)	\$211,200.00	Commonwealth of Puerto Rico	Unsecured	\$211,200.00
		Commonwealth of Puerto Rico	Secured	\$211,200.00			
		Commonwealth of Puerto Rico	Unsecured	\$211,200.00			
		Subtotal	\$633,600.00				
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$211,200.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$211,200.00.							

Three Hundred and Forty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

		ASSERTED			CORRECTED		
NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
29 COLON SANES, JAHAYRA I. HC 55 BOX 8254 CEIBA, PR 00735	113147	Commonwealth of Puerto Rico	503(b)(9)	\$21,600.00	Commonwealth of Puerto Rico	Unsecured	\$21,600.00
		Commonwealth of Puerto Rico	Secured	\$21,600.00			
		Commonwealth of Puerto Rico	Unsecured	\$21,600.00			
		Subtotal	\$64,800.00				
		Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$21,600.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$21,600.00.					
30 CORRALIZA RODRIGUEZ, CARMEN L PO BOX 193504 SAN JUAN, PR 00919-3504	84542	Commonwealth of Puerto Rico	503(b)(9)	\$348,625.80	Commonwealth of Puerto Rico	Unsecured	\$348,625.80
		Commonwealth of Puerto Rico	Secured	\$348,625.80			
		Subtotal	\$697,251.60				
		Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$348,625.80. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$348,625.80.					
31 CORRES SOTO, MORAYMA CONDO. PARQUE JULIANA APT. 103 EDIF. 100 CAROLINA, PR 00987	26257^	Commonwealth of Puerto Rico	503(b)(9)	\$48,336.00	Commonwealth of Puerto Rico	Unsecured	\$48,336.00
		Commonwealth of Puerto Rico	Secured	\$48,336.00			
		Commonwealth of Puerto Rico	Unsecured	\$48,336.00			
		Subtotal	\$145,008.00				
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$48,336.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$48,336.00.							
^ Claim #26257 also contained on Exhibit A to the 337th Omnibus Claims Objection for Misclassified Claims							
32 CORRES SOTO, MORAYMA CONDO. PARQUE JULIANA EDIF 100 APT. 103 CAROLINA, PR 00987	44328	Commonwealth of Puerto Rico	503(b)(9)	\$158,400.00*	Commonwealth of Puerto Rico	Unsecured	\$158,400.00*
		Commonwealth of Puerto Rico	Secured	\$158,400.00*			
		Commonwealth of Puerto Rico	Unsecured	\$158,400.00*			
		Subtotal	\$475,200.00*				
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$158,400.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$158,400.00.							

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Three Hundred and Forty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
33 CRUZ CARLO, JOSE M HC 66 BOX 10317 FAJARDO, PR 00738	28527^	Commonwealth of Puerto Rico	503(b)(9)	\$127,200.00*	Commonwealth of Puerto Rico	Unsecured	\$127,200.00*
		Commonwealth of Puerto Rico	Secured	\$127,200.00*			
		Commonwealth of Puerto Rico	Unsecured	\$127,200.00*			
		Subtotal		\$381,600.00*			

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$127,200.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$127,200.00.

^ Claim #28527 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims

34 CRUZ CARLO, JOSE M. HC 66 BOX 10317 FAJARDO, PR 00738	31462^	Commonwealth of Puerto Rico	503(b)(9)	\$53,338.32	Commonwealth of Puerto Rico	Unsecured	\$53,338.32
		Commonwealth of Puerto Rico	Secured	\$53,338.32			
		Commonwealth of Puerto Rico	Unsecured	\$53,338.32			
		Subtotal		\$160,014.96			

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$53,338.32. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$53,338.32.

^ Claim #31462 also contained on Exhibit A to the 337th Omnibus Claims Objection for Misclassified Claims

Claim #31462 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims

35 CRUZ GUZMAN, TEODORO URB VILLA MADRID G-IO CALLE 9 COAMO, PR 00769	28289	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$100,000.00*	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$100,000.00*
		Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Secured	\$100,000.00*			
		Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$100,000.00*			
		Subtotal		\$300,000.00*			

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$100,000.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$100,000.00.

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Three Hundred and Forty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

		ASSERTED			CORRECTED		
NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
36 CRUZ GUZMAN, TEODORO URB VILLA MADRID G-10 CALLE 9 COAMO, PR 00769	47402	Commonwealth of Puerto Rico	503(b)(9)	\$100,000.00*	Commonwealth of Puerto Rico	Unsecured	\$100,000.00*
		Commonwealth of Puerto Rico	Secured	\$100,000.00*			
		Commonwealth of Puerto Rico	Unsecured	\$100,000.00*			
		Subtotal	\$300,000.00*				
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$100,000.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$100,000.00.							
37 CRUZ MEDINA, VERONICA P O BOX 579 JUNCOS, PR 00777	86988	Commonwealth of Puerto Rico	503(b)(9)	\$106,800.00	Commonwealth of Puerto Rico	Unsecured	\$106,800.00
		Commonwealth of Puerto Rico	Secured	\$106,800.00			
		Commonwealth of Puerto Rico	Unsecured	\$106,800.00			
		Subtotal	\$320,400.00				
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$106,800.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$106,800.00.							
38 CRUZ OTERO, DAISSY RR 11 BOX 6000 SUITE 110 BO NUEVO BAYAMON, PR 00956	40741	Commonwealth of Puerto Rico	503(b)(9)	\$129,600.00	Commonwealth of Puerto Rico	Unsecured	\$129,600.00
		Commonwealth of Puerto Rico	Secured	\$129,600.00			
		Commonwealth of Puerto Rico	Unsecured	\$129,600.00			
		Subtotal	\$388,800.00				
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$129,600.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$129,600.00.							
39 DAVILA AYALA, NELIDA CALLE 16 50 1423 CAPARRA TERRACE SAN JUAN, PR 00921	31939	Commonwealth of Puerto Rico	503(b)(9)	\$244,800.00	Commonwealth of Puerto Rico	Unsecured	\$244,800.00
		Commonwealth of Puerto Rico	Secured	\$244,800.00			
		Commonwealth of Puerto Rico	Unsecured	\$244,800.00			
		Subtotal	\$734,400.00				
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$244,800.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$244,800.00.							

* Indicates claim contains unliquidated and/or undetermined amounts

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Three Hundred and Forty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

		ASSERTED			CORRECTED		
NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
40 DE JESUS GONZALEZ, BETSY HC 06 BOX 70057 CAGUAS, PR 00727	82743^	Commonwealth of Puerto Rico	503(b)(9)	\$108,000.00	Commonwealth of Puerto Rico	Unsecured	\$108,000.00
		Commonwealth of Puerto Rico	Secured	\$108,000.00			
		Commonwealth of Puerto Rico	Unsecured	\$108,000.00			
		Subtotal	\$324,000.00				
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$108,000.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$108,000.00.							
^ Claim #82743 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims							
41 DIAZ DEBIEN, MARIPROVI URBANIZACION FAIR VIEW #1928 CALLE FRANCISCO ZUÑIGA SAN JUAN, PR 00926	56802	Commonwealth of Puerto Rico	503(b)(9)	\$21,000.00	Commonwealth of Puerto Rico	Unsecured	\$21,000.00
		Commonwealth of Puerto Rico	Secured	\$21,200.00			
		Subtotal	\$42,200.00				
		Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$21,000.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$21,000.00.					
42 DIAZ MORALES, AZLIN QUINTAS BALDWIN 50 AVE A APT 1206 BAYAMON, PR 00959	64729^	Commonwealth of Puerto Rico	503(b)(9)	\$122,400.00	Commonwealth of Puerto Rico	Unsecured	\$122,400.00
		Commonwealth of Puerto Rico	Secured	\$122,400.00			
		Commonwealth of Puerto Rico	Unsecured	\$122,400.00			
		Subtotal	\$367,200.00				
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$122,400.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$122,400.00.							
^ Claim #64729 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims							
43 DOMINGUEZ SANCHEZ, LEILA CHALETES DE FUENTES 1006 CAROLINA, PR 00987	139115	Commonwealth of Puerto Rico	503(b)(9)	\$277,200.00	Commonwealth of Puerto Rico	Unsecured	\$277,200.00
		Commonwealth of Puerto Rico	Secured	\$277,200.00			
		Commonwealth of Puerto Rico	Unsecured	\$277,200.00			
		Subtotal	\$831,600.00				
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$277,200.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$277,200.00.							

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Three Hundred and Forty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

ASSERTED					CORRECTED		
NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
44 ESCALERA, HERIBERTO GAUTIER PO BOX 20948 SAN JUAN, PR 00928-0948	14495	Commonwealth of Puerto Rico	503(b)(9)	\$108,000.00*	Commonwealth of Puerto Rico	Unsecured	\$108,000.00*
		Commonwealth of Puerto Rico	Secured	\$108,000.00*			
		Subtotal	\$216,000.00*				
		Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$108,000.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$108,000.00.					
45 FARIS ELBA, LUIS ALBERTO 1430 AVE SAN ALFONSO, APT. 2903 SAN JUAN, PR 00921-4673	31883	Commonwealth of Puerto Rico	503(b)(9)	\$187,200.00	Commonwealth of Puerto Rico	Unsecured	\$187,200.00
		Commonwealth of Puerto Rico	Secured	\$187,200.00			
		Subtotal	\$374,400.00				
		Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$187,200.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$187,200.00.					
46 FEBO CARRASQUILLO, ALEXANDRA HC 4 BOX 8874 CANOVANAS, PR 00729	65050	Commonwealth of Puerto Rico	503(b)(9)	\$64,800.00	Commonwealth of Puerto Rico	Unsecured	\$64,800.00
		Commonwealth of Puerto Rico	Secured	\$64,800.00			
		Commonwealth of Puerto Rico	Unsecured	\$64,800.00			
		Subtotal	\$194,400.00				
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$64,800.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$64,800.00.							
47 FEBUS RODRIGUEZ, ROBERTO URB SANTIAGO IGLESIAS CALLE FERRER FERRER #1350 RIO PIEDRAS SAN JUAN, PR 00921	39663^	Commonwealth of Puerto Rico	503(b)(9)	\$342,816.29*	Commonwealth of Puerto Rico	Unsecured	\$342,816.29*
		Commonwealth of Puerto Rico	Secured	\$342,816.29*			
		Commonwealth of Puerto Rico	Unsecured	Undetermined*			
		Subtotal	\$685,632.58*				
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$342,816.29. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$342,816.29.							
^ Claim #39663 also contained on Exhibit A to the 337th Omnibus Claims Objection for Misclassified Claims							

* Indicates claim contains unliquidated and/or undetermined amounts

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Three Hundred and Forty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

		ASSERTED			CORRECTED		
NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
48 FIGUEROA RODRIGUEZ, ARLENE CIUDAD JARDIN III 177 CALLE DATILES CANOVANAS, PR 00729	86808	Commonwealth of Puerto Rico	503(b)(9)	\$83,400.00	Commonwealth of Puerto Rico	Unsecured	\$83,400.00
		Commonwealth of Puerto Rico	Secured	\$83,400.00			
		Commonwealth of Puerto Rico	Unsecured	\$83,400.00			
			Subtotal	\$250,200.00			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$83,400.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$83,400.00.							
49 FIGUEROA, LINNETTE J GOLDEN VIEW PLAZA 503 CALLE MODESTA APT 310 SAN JUAN, PR 00924	82844	Commonwealth of Puerto Rico	503(b)(9)	\$108,000.00	Commonwealth of Puerto Rico	Unsecured	\$108,000.00
		Commonwealth of Puerto Rico	Secured	\$108,000.00			
		Commonwealth of Puerto Rico	Unsecured	\$108,000.00			
			Subtotal	\$324,000.00			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$108,000.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$108,000.00.							
50 FLORES LOPEZ, JOSE R HC 4 BOX 44374 CAGUAS, PR 00725	171325	Commonwealth of Puerto Rico	503(b)(9)	\$70,000.00	Commonwealth of Puerto Rico	Unsecured	\$70,000.00
		Commonwealth of Puerto Rico	Secured	\$70,000.00			
		Commonwealth of Puerto Rico	Unsecured	\$70,000.00			
			Subtotal	\$210,000.00			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$70,000.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$70,000.00.							
51 GALI RODRIGUEZ, YASHIRA HC 4 BOX 7380 COROZAL, PR 00783	61368	Commonwealth of Puerto Rico	503(b)(9)	\$79,200.00	Commonwealth of Puerto Rico	Unsecured	\$79,200.00
		Commonwealth of Puerto Rico	Secured	\$79,200.00			
		Commonwealth of Puerto Rico	Unsecured	\$79,200.00			
			Subtotal	\$237,600.00			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$79,200.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$79,200.00.							

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Three Hundred and Forty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

		ASSERTED			CORRECTED		
NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
52 GARCIA FEBO, KEYLA Y PO BOX 187 CANOVANAS, PR 00729	27605^	Commonwealth of Puerto Rico	503(b)(9)	\$43,454.52	Commonwealth of Puerto Rico	Unsecured	\$43,454.52
		Commonwealth of Puerto Rico	Secured	\$43,454.52			
		Commonwealth of Puerto Rico	Unsecured	\$43,454.52			
		Subtotal	\$130,363.56				
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$43,454.52. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$43,454.52.							
^ Claim #27605 also contained on Exhibit A to the 337th Omnibus Claims Objection for Misclassified Claims							
53 GARCIA CONALES, CELIA EDIF. # F, APT. 406 RESIDENTIAL TORRES DE DE SABANA CAROLINA, PR 00983	76739	Commonwealth of Puerto Rico	503(b)(9)	\$165,600.00*	Commonwealth of Puerto Rico	Unsecured	\$165,600.00*
		Commonwealth of Puerto Rico	Secured	\$165,600.00*			
		Subtotal	\$331,200.00*				
		Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$165,600.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$165,600.00.					
54 GARCIA FEBO, KEYLA Y PO BOX 187 CANOVANAS, PR 00729	28886	Commonwealth of Puerto Rico	503(b)(9)	\$72,000.00	Commonwealth of Puerto Rico	Unsecured	\$72,000.00
		Commonwealth of Puerto Rico	Secured	\$72,000.00			
		Commonwealth of Puerto Rico	Unsecured	\$72,000.00			
		Subtotal	\$216,000.00				
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$72,000.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$72,000.00.							
55 GARCIA FUENTES, EDDIE COND VILLAS DEL SOL 840 CALLE ANASCO APT 333 SAN JUAN, PR 00925	45831	Commonwealth of Puerto Rico	503(b)(9)	\$144,000.00	Commonwealth of Puerto Rico	Unsecured	\$144,000.00
		Commonwealth of Puerto Rico	Secured	\$144,000.00			
		Commonwealth of Puerto Rico	Unsecured	\$144,000.00			
		Subtotal	\$432,000.00				
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$144,000.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$144,000.00.							

* Indicates claim contains unliquidated and/or undetermined amounts

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Three Hundred and Forty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
56 GARCIA HERNANDEZ, NEFTALI URB. MONTE VERDE CALLE MONTE SANTO #3317 MANATI, PR 00674	24367^	Commonwealth of Puerto Rico	503(b)(9)	\$237,600.00	Commonwealth of Puerto Rico	Unsecured	\$237,600.00
		Commonwealth of Puerto Rico	Secured	\$237,600.00			
		Commonwealth of Puerto Rico	Unsecured	\$237,600.00			
		Subtotal		\$712,800.00			

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$237,600.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$237,600.00.

^ Claim #24367 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims

57 GARCIA MARTINEZ, JUANITA CALLE 14 T-49 URB. LAGOS DE PLATA LEVITTOWN TOA BAJA, PR 00949	2082^	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	Unsecured	\$30,000.00*
		Commonwealth of Puerto Rico	Secured	\$30,000.00*			
		Commonwealth of Puerto Rico	Unsecured	\$30,000.00*			
		Subtotal		\$60,000.00*			

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$30,000.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$30,000.00.

^ Claim #2082 also contained on Exhibit A to the 337th Omnibus Claims Objection for Misclassified Claims

58 GERENA MARCANO, RICARDO 22 CALLE 15 HILL BROTHERS SAN JUAN, PR 00924	96234^	Commonwealth of Puerto Rico	503(b)(9)	\$201,600.00	Commonwealth of Puerto Rico	Unsecured	\$201,600.00
		Commonwealth of Puerto Rico	Secured	\$201,600.00			
		Commonwealth of Puerto Rico	Unsecured	\$201,600.00			
		Subtotal		\$604,800.00			

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$201,600.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$201,600.00.

^ Claim #96234 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims

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Three Hundred and Forty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

		ASSERTED			CORRECTED		
NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
59 GONZALEZ CINTRON, MANUEL URB PUERTO NUEVO 525 CALLE ARAGON SAN JUAN, PR 00920	162095	Commonwealth of Puerto Rico	503(b)(9)	\$115,200.00	Commonwealth of Puerto Rico	Unsecured	\$115,200.00
		Commonwealth of Puerto Rico	Secured	\$115,200.00			
		Commonwealth of Puerto Rico	Unsecured	\$115,200.00			
		Subtotal	\$345,600.00				
		Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$115,200.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$115,200.00.					
60 GONZALEZ CORPORAN, DARIO A. URB. LA DELICIAS 704 CALLE RAFAEL RIVERA ESBRI PONCE, PR 00728-3803	111489	Commonwealth of Puerto Rico	503(b)(9)	\$85,830.00*	Commonwealth of Puerto Rico	Unsecured	\$85,830.00*
		Commonwealth of Puerto Rico	Secured	\$85,830.00*			
		Subtotal	\$171,660.00*				
		Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$85,830.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$85,830.00.					
61 GONZALEZ GARCIA, MELISA PO BOX 3105 GUAYNABO, PR 00970	39909	Commonwealth of Puerto Rico	503(b)(9)	\$72,000.00	Commonwealth of Puerto Rico	Unsecured	\$72,000.00
		Commonwealth of Puerto Rico	Secured	\$72,000.00			
		Commonwealth of Puerto Rico	Unsecured	\$72,000.00			
		Subtotal	\$216,000.00				
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$72,000.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$72,000.00.							
62 GONZALEZ VARGAS, MIGUEL A URB PASEO LOS CORALES 2 731 CALLE MAR DE BENGAL DORADO, PR 00646-3248	45135^	Commonwealth of Puerto Rico	503(b)(9)	\$3,551.00*	Commonwealth of Puerto Rico	Unsecured	\$3,551.00*
		Commonwealth of Puerto Rico	Secured	\$3,551.00*			
		Subtotal	\$7,102.00*				

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$3,551.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$3,551.00.

^ Claim #45135 also contained on Exhibit A to the 337th Omnibus Claims Objection for Misclassified Claims

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Three Hundred and Forty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

		ASSERTED			CORRECTED		
NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
63 HERNANDEZ RIVERA, RAMON CALLE LAS FLORES #42 VISTA ALEGRE BAYAMON, PR 00959	29547	Commonwealth of Puerto Rico	503(b)(9)	\$213.77	Commonwealth of Puerto Rico	Unsecured	\$213.77
		Commonwealth of Puerto Rico	Secured	\$213.77			
		Commonwealth of Puerto Rico	Unsecured	\$213.77			
		Subtotal	\$641.31				
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$213.77. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$213.77.							
64 HERNANDEZ RODRIGUEZ, JUAN HC 8 BOX 3337 SABANA GRANDE, PR 00637	33292	Commonwealth of Puerto Rico	Secured	\$40,000.00	Commonwealth of Puerto Rico	Unsecured	\$40,000.00
		Commonwealth of Puerto Rico	Unsecured	\$40,000.00			
		Subtotal	\$80,000.00				
Reason: The claimant failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$40,000.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$40,000.00.							
65 HERNANDEZ VELAZQUEZ, RAMON URB LA PATAGONIA 1 CALLE VICTORIA HUMACAO, PR 00791-4046	88222	Commonwealth of Puerto Rico	503(b)(9)	\$201,600.00	Commonwealth of Puerto Rico	Unsecured	\$201,600.00
		Commonwealth of Puerto Rico	Secured	\$201,600.00			
		Commonwealth of Puerto Rico	Unsecured	\$201,600.00			
		Subtotal	\$604,800.00				
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$201,600.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$201,600.00.							
66 IVAN PEREZ, FELIX RR-6 BOX 66 CAMINO LOURDES SAN JUAN, PR 00926	23150	Commonwealth of Puerto Rico	503(b)(9)	\$180,000.00	Commonwealth of Puerto Rico	Unsecured	\$180,000.00
		Commonwealth of Puerto Rico	Secured	\$180,000.00			
		Commonwealth of Puerto Rico	Unsecured	\$180,000.00			
		Subtotal	\$540,000.00				
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$180,000.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$180,000.00.							

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Three Hundred and Forty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

		ASSERTED			CORRECTED		
NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
67 JESUS BON, BASILIO PO BOX 193965 SAN JUAN, PR 00919-3965	112846	Commonwealth of Puerto Rico	503(b)(9)	\$100,000.00	Commonwealth of Puerto Rico	Unsecured	\$100,000.00
		Commonwealth of Puerto Rico	Secured	\$100,000.00			
		Commonwealth of Puerto Rico	Unsecured	\$100,000.00			
		Subtotal	\$300,000.00				
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$100,000.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$100,000.00.							
68 JOHNSON ROSARIO, EVELYN VILLA CADIZ 424 CALLE OLOT SAN JUAN, PR 00923	27751	Commonwealth of Puerto Rico	503(b)(9)	\$133,416.00*	Commonwealth of Puerto Rico	Unsecured	\$133,416.00*
		Commonwealth of Puerto Rico	Secured	\$133,416.00*			
		Commonwealth of Puerto Rico	Unsecured	\$133,416.00*			
		Subtotal	\$400,248.00*				
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$133,416.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$133,416.00.							
69 JOHNSON ROSARIO, EVELYN J 424 CALLE OLOT VILLA CADIZ SAN JUAN, PR 00923	28524^	Commonwealth of Puerto Rico	503(b)(9)	\$42,192.96	Commonwealth of Puerto Rico	Unsecured	\$42,192.96
		Commonwealth of Puerto Rico	Secured	\$42,192.96			
		Commonwealth of Puerto Rico	Unsecured	\$42,192.96			
		Subtotal	\$126,578.88				
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$42,192.96. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$42,192.96.							
^ Claim #28524 also contained on Exhibit A to the 337th Omnibus Claims Objection for Misclassified Claims							
70 LANTIGUA GARCIA, VIVIANA DR. QUEVEDO BAEZ BT 21 5TA SECCION LEVITTOWN TOA BAJA, PR 00949	85611^	Commonwealth of Puerto Rico	503(b)(9)	\$112,200.00	Commonwealth of Puerto Rico	Unsecured	\$112,200.00
		Commonwealth of Puerto Rico	Secured	\$112,200.00			
		Commonwealth of Puerto Rico	Unsecured	\$112,200.00			
		Subtotal	\$336,600.00				

* Indicates claim contains unliquidated and/or undetermined amounts

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Three Hundred and Forty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

ASSERTED					CORRECTED		
NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
71 LIMERY DONES, ABRAHAM C/ LEILA U-20 URB. LEVITOWN TOA BAJA, PR 00949	25267^	Commonwealth of Puerto Rico	503(b)(9)	\$40,773.24*	Commonwealth of Puerto Rico	Unsecured	\$40,773.24*
		Commonwealth of Puerto Rico	Secured	\$40,773.24*			
		Commonwealth of Puerto Rico	Unsecured	\$40,773.24*			
		Subtotal		\$122,319.72*			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$40,773.24. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$40,773.24.							
^ Claim #25267 also contained on Exhibit A to the 337th Omnibus Claims Objection for Misclassified Claims							
Claim #25267 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims							
72 LIMERY DONES, ABRAHAM URB LEVITTOWN U20 CALLE LEILA TOA BAJA, PR 00949	28721^	Commonwealth of Puerto Rico	503(b)(9)	\$158,400.00*	Commonwealth of Puerto Rico	Unsecured	\$158,400.00*
		Commonwealth of Puerto Rico	Secured	\$158,400.00*			
		Subtotal		\$316,800.00*			
		Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$158,400.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$158,400.00.					
^ Claim #28721 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims							
73 LLADO-ESCUDERO, SARAH E. P.O. BOX 8632 CAGUAS, PR 00726	80847	Commonwealth of Puerto Rico	503(b)(9)	\$86,400.00*	Commonwealth of Puerto Rico	Unsecured	\$86,400.00*
		Commonwealth of Puerto Rico	Secured	\$86,400.00*			
		Subtotal		\$172,800.00*			
		Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$86,400.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$86,400.00.					
74 LOBETO SANFELIZ, INES PO BOX 2055 ISABELA, PR 00662	2889^	Commonwealth of Puerto Rico	503(b)(9)	\$20,923.45	Commonwealth of Puerto Rico	Unsecured	\$20,923.45
		Commonwealth of Puerto Rico	Secured	\$20,923.45			
		Commonwealth of Puerto Rico	Unsecured	\$20,923.45			
		Subtotal		\$62,770.35			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$20,923.45. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$20,923.45.							
^ Claim #2889 also contained on Exhibit A to the 337th Omnibus Claims Objection for Misclassified Claims							

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Three Hundred and Forty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
75 LOBETO SANFELIZ, INES PO BOX 2055 ISABELA, PR 00662	47464^	Commonwealth of Puerto Rico	503(b)(9)	\$20,923.45	Commonwealth of Puerto Rico	Unsecured	\$20,923.45
		Commonwealth of Puerto Rico	Secured	\$20,923.45			
			Subtotal	\$41,846.90			

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$20,923.45. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$20,923.45.

^ Claim #47464 also contained on Exhibit A to the 337th Omnibus Claims Objection for Misclassified Claims

76 LOPEZ GONZALEZ, SYLVIA D. BES. CAMPANILLA CALLE RAMON BEFANCES CASA 625 TOA BAJA, PR 00949	28114	Commonwealth of Puerto Rico	503(b)(9)	\$79,200.00	Commonwealth of Puerto Rico	Unsecured	\$79,200.00
		Commonwealth of Puerto Rico	Secured	\$79,200.00			
		Commonwealth of Puerto Rico	Unsecured	\$79,200.00			
			Subtotal	\$237,600.00			

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$79,200.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$79,200.00.

77 LOPEZ RODRIGUEZ, SANDRA I HC2 BOX 14684 CAROLINA, PR 00987	87087	Commonwealth of Puerto Rico	503(b)(9)	\$149,400.00	Commonwealth of Puerto Rico	Unsecured	\$149,400.00
		Commonwealth of Puerto Rico	Secured	\$149,400.00			
		Commonwealth of Puerto Rico	Unsecured	\$149,400.00			
			Subtotal	\$448,200.00			

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$149,400.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$149,400.00.

78 LOZADA FERNANDEZ, EVELYN BO. SANTA ROSA I HC 06 BOX 6894 GUAYNABO, PR 00971-9571	87873^	Commonwealth of Puerto Rico	503(b)(9)	\$144,000.00	Commonwealth of Puerto Rico	Unsecured	\$144,000.00
		Commonwealth of Puerto Rico	Secured	\$144,000.00			
		Commonwealth of Puerto Rico	Unsecured	\$144,000.00			
			Subtotal	\$432,000.00			

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$144,000.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$144,000.00.

^ Claim #87873 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims

Three Hundred and Forty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

ASSERTED					CORRECTED		
NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
79 LUYANDO ASTACIO, ANGEL JAVIER PO BOX 89 HUMACAO, PR 00792	45872	Commonwealth of Puerto Rico	503(b)(9)	\$40,000.00	Commonwealth of Puerto Rico	Unsecured	\$40,000.00
		Commonwealth of Puerto Rico	Secured	\$40,000.00			
			Subtotal	\$80,000.00			
		Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$40,000.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$40,000.00.					
80 MARIN ENCARNACION, GRACE H. (DERECHO PROPIO) PO BOX 7164 SAN JUAN, PR 00916	31113	Commonwealth of Puerto Rico	503(b)(9)	\$110,600.00*	Commonwealth of Puerto Rico	Unsecured	\$110,600.00*
		Commonwealth of Puerto Rico	Secured	\$110,600.00*			
		Commonwealth of Puerto Rico	Unsecured	\$110,600.00*			
			Subtotal	\$331,800.00*			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$110,600.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$110,600.00.							
81 MARRERO OCASIO, EVELYN I PO BOX 826 TRUJILLO ALTO, PR 00977	126802	Commonwealth of Puerto Rico	503(b)(9)	\$223,200.00	Commonwealth of Puerto Rico	Unsecured	\$223,200.00
		Commonwealth of Puerto Rico	Secured	\$223,200.00			
		Commonwealth of Puerto Rico	Unsecured	\$223,200.00			
			Subtotal	\$669,600.00			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$223,200.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$223,200.00.							
82 MARTINEZ CAMACHO, GERALDO HC 02 BOX 48607 VEGA BAJA, PR 00693	37932	Commonwealth of Puerto Rico	503(b)(9)	\$64,000.00	Commonwealth of Puerto Rico	Unsecured	\$64,000.00
		Commonwealth of Puerto Rico	Secured	\$64,000.00			
		Commonwealth of Puerto Rico	Unsecured	\$64,000.00			
			Subtotal	\$192,000.00			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$64,000.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$64,000.00.							

* Indicates claim contains unliquidated and/or undetermined amounts

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Three Hundred and Forty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

		ASSERTED			CORRECTED		
NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
83 MARTINEZ JOFFRE, ALICIA M COND. LOS CANTIZALES EDIF.II APT.4-H SAN JUAN, PR 00926	27305	Commonwealth of Puerto Rico	503(b)(9)	\$115,200.00	Commonwealth of Puerto Rico	Unsecured	\$115,200.00
		Commonwealth of Puerto Rico	Secured	\$115,200.00			
		Commonwealth of Puerto Rico	Unsecured	\$115,200.00			
		Subtotal	\$345,600.00				
		Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$115,200.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$115,200.00.					
84 MARTINEZ MENDOZA, ERIDANA PO BOX 7413 SAN JUAN, PR 00916-7413	85369	Commonwealth of Puerto Rico	503(b)(9)	\$14,400.00	Commonwealth of Puerto Rico	Unsecured	\$14,400.00
		Commonwealth of Puerto Rico	Secured	\$14,400.00			
		Commonwealth of Puerto Rico	Unsecured	\$14,400.00			
		Subtotal	\$43,200.00				
		Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$14,400.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$14,400.00.					
85 MARTINEZ TORO, ANGEL LCDO. JESUS M. JIMENEZ APARTADO 3025 GUAYAMA, PR 00785	83067	Commonwealth of Puerto Rico	503(b)(9)	\$180,000.00*	Commonwealth of Puerto Rico	Unsecured	\$180,000.00*
		Commonwealth of Puerto Rico	Secured	\$180,000.00*			
		Subtotal	\$360,000.00*				
		Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$180,000.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$180,000.00.					
86 MEDINA NAVEDO, EDWIN URB.FRONTERA C/JULIO ALVARADO #139 BAYAMON, PR 00619	17682^	Commonwealth of Puerto Rico	503(b)(9)	\$151,200.00*	Commonwealth of Puerto Rico	Unsecured	\$151,200.00*
		Commonwealth of Puerto Rico	Secured	\$151,200.00*			
		Subtotal	\$302,400.00*				

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$151,200.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$151,200.00.

^ Claim #17682 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims

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Three Hundred and Forty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

		ASSERTED			CORRECTED		
NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
87 MEDINA RAMOS, DAMARIS 24980 CARRETERA 437 QUEBRADILLAS, PR 00678	120929	Commonwealth of Puerto Rico	503(b)(9)	\$75,600.00*	Commonwealth of Puerto Rico	Unsecured	\$75,600.00*
		Commonwealth of Puerto Rico	Secured	\$75,600.00*			
		Subtotal		\$151,200.00*			
		Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$75,600.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$75,600.00.					
88 MEDINA REMIREZ, DORIS MABEL CALLE DR ESTEBAN DE ROSA BW 6 5 SECCION LEVITTOWN TOA BAJA, PR 00949	36012	Commonwealth of Puerto Rico	503(b)(9)	\$64,800.00	Commonwealth of Puerto Rico	Unsecured	\$64,800.00
		Commonwealth of Puerto Rico	Secured	\$64,800.00			
		Commonwealth of Puerto Rico	Unsecured	\$64,800.00			
		Subtotal		\$194,400.00			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$64,800.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$64,800.00.							
89 MELENDEZ ALVARADO, BETTY BUZON 206 URB. SIERRA REAL CAYEY, PR 00736-9004	124594^	Commonwealth of Puerto Rico	503(b)(9)	\$127,800.00	Commonwealth of Puerto Rico	Unsecured	\$127,800.00
		Commonwealth of Puerto Rico	Secured	\$127,800.00			
		Commonwealth of Puerto Rico	Unsecured	\$127,800.00			
		Subtotal		\$383,400.00			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$127,800.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$127,800.00.							
^ Claim #124594 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims							
90 MELENDEZ, SANTIAGO NUNEZ RR-37 BOX 5140 CALLE ROMANY SAN JUAN, PR 00926	31418^	Commonwealth of Puerto Rico	503(b)(9)	\$163,800.00*	Commonwealth of Puerto Rico	Unsecured	\$163,800.00*
		Commonwealth of Puerto Rico	Secured	\$163,800.00*			
		Commonwealth of Puerto Rico	Unsecured	\$163,800.00*			
		Subtotal		\$491,400.00*			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$163,800.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$163,800.00.							
^ Claim #31418 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims							

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Three Hundred and Forty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

		ASSERTED			CORRECTED		
NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
91 MIRANDA QUINONES, MYRNA L PO BOX 1746 TOA BAJA, PR 00951-1746	25688	Commonwealth of Puerto Rico	503(b)(9)	\$201,600.00	Commonwealth of Puerto Rico	Unsecured	\$201,600.00
		Commonwealth of Puerto Rico	Secured	\$201,600.00			
		Commonwealth of Puerto Rico	Unsecured	\$201,600.00			
		Subtotal	\$604,800.00				
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$201,600.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$201,600.00.							
92 MOJICA BULTRON, SONIA M P O BOX 3026 BAYAMON, PR 00960	44400	Commonwealth of Puerto Rico	503(b)(9)	\$92,690.00	Commonwealth of Puerto Rico	Unsecured	\$92,690.00
		Commonwealth of Puerto Rico	Secured	\$92,690.00			
		Commonwealth of Puerto Rico	Unsecured	\$92,690.00			
		Subtotal	\$278,070.00				
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$92,690.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$92,690.00.							
93 MOJICA BULTRON, SONIA M. PO BOX 3026 BAYAMON, PR 00960	27930^	Commonwealth of Puerto Rico	503(b)(9)	\$165,600.00	Commonwealth of Puerto Rico	Unsecured	\$165,600.00
		Commonwealth of Puerto Rico	Secured	\$165,600.00			
		Commonwealth of Puerto Rico	Unsecured	\$165,600.00			
		Subtotal	\$496,800.00				
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$165,600.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$165,600.00.							
^ Claim #27930 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims							
94 MOLINA FERRER, MARIA C CALLE 115 BP-10 JARD DE COUNTRY CLUB CAROLINA, PR 00983	43315^	Commonwealth of Puerto Rico	503(b)(9)	\$122,400.00	Commonwealth of Puerto Rico	Unsecured	\$122,400.00
		Commonwealth of Puerto Rico	Secured	\$122,400.00			
		Commonwealth of Puerto Rico	Unsecured	\$122,400.00			
		Subtotal	\$367,200.00				
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$122,400.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$122,400.00.							

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Three Hundred and Forty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

		ASSERTED			CORRECTED		
NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
95 MORALES COLON, ROSANA C/410 BLQ 143 #20 VILLA CAROLINA CAROLINA, PR 00987	78005	Commonwealth of Puerto Rico	503(b)(9)	\$57,600.00	Commonwealth of Puerto Rico	Unsecured	\$57,600.00
		Commonwealth of Puerto Rico	Secured	\$57,600.00			
		Commonwealth of Puerto Rico	Unsecured	\$57,600.00			
		Subtotal	\$172,800.00				
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$57,600.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$57,600.00.							
96 MORALES COLON, VILMARIE VILLA CAROLINA BLQ 143 20 CALLE 410 CAROLINA, PR 00985	20553	Commonwealth of Puerto Rico	503(b)(9)	\$108,000.00	Commonwealth of Puerto Rico	Unsecured	\$108,000.00
		Commonwealth of Puerto Rico	Secured	\$108,000.00			
		Commonwealth of Puerto Rico	Unsecured	\$108,000.00			
		Subtotal	\$324,000.00				
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$108,000.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$108,000.00.							
97 MORALES ENCARNACION, HOMERO 313 MIRADORES DEL YUNGUE RIO GRANDE, PR 00745	67537	Commonwealth of Puerto Rico	503(b)(9)	\$122,400.00*	Commonwealth of Puerto Rico	Unsecured	\$122,400.00*
		Commonwealth of Puerto Rico	Secured	\$122,400.00*			
		Subtotal	\$244,800.00*				
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$122,400.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$122,400.00.							
98 MUNOZ LOPEZ, TANIA M. COND. PORTALES DE SAN JUAN APT B-110 RIO PIEDRAS SAN JUAN, PR 00924	51184	Commonwealth of Puerto Rico	503(b)(9)	\$129,600.00	Commonwealth of Puerto Rico	Unsecured	\$129,600.00
		Commonwealth of Puerto Rico	Secured	\$129,600.00			
		Commonwealth of Puerto Rico	Unsecured	\$129,600.00			
		Subtotal	\$388,800.00				
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$129,600.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$129,600.00.							

* Indicates claim contains unliquidated and/or undetermined amounts

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Three Hundred and Forty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

		ASSERTED			CORRECTED		
NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
99 MUSSENDEN MIRANDA, IVELISSE URB PARQUE FLAMINGO 94 CALLE PARTENON BAYAMON, PR 00959	28731	Commonwealth of Puerto Rico	503(b)(9)	\$72,000.00	Commonwealth of Puerto Rico	Unsecured	\$72,000.00
		Commonwealth of Puerto Rico	Secured	\$72,000.00			
		Commonwealth of Puerto Rico	Unsecured	\$72,000.00			
		Subtotal	\$216,000.00				
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$72,000.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$72,000.00.							
100 NANGO LASSALLE, EPIFANIO 3000 MARGINAL BALDORIOTY APT 11-K COND INTERSUITES CAROLINA, PR 00979	120735^	Commonwealth of Puerto Rico	503(b)(9)	\$122,400.00	Commonwealth of Puerto Rico	Unsecured	\$122,400.00
		Commonwealth of Puerto Rico	Secured	\$122,400.00			
		Commonwealth of Puerto Rico	Unsecured	\$122,400.00			
		Subtotal	\$367,200.00				
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$122,400.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$122,400.00.							
^ Claim #120735 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims							
101 NAVARRO CANCEL, IVELISSE URB LAS LOMAS SO1686 CALLE 34 SAN JUAN, PR 00921	28171	Commonwealth of Puerto Rico	503(b)(9)	\$204,600.00	Commonwealth of Puerto Rico	Unsecured	\$204,600.00
		Commonwealth of Puerto Rico	Secured	\$204,600.00			
		Commonwealth of Puerto Rico	Unsecured	\$204,600.00			
		Subtotal	\$613,800.00				
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$204,600.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$204,600.00.							
102 NAVARRO ROSARIO, ELIS N. COND VILLAS DEL GIGANTE 500 CALLE PASEO REAL APT520 CAROLINA, PR 00987	31601	Commonwealth of Puerto Rico	503(b)(9)	\$171,000.00	Commonwealth of Puerto Rico	Unsecured	\$171,000.00
		Commonwealth of Puerto Rico	Secured	\$171,000.00			
		Commonwealth of Puerto Rico	Unsecured	\$171,000.00			
		Subtotal	\$513,000.00				
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$171,000.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$171,000.00.							

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Three Hundred and Forty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

		ASSERTED			CORRECTED		
NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
103 NAZARIO TORRES, HELGA PO BOX 815 CIDRA, PR 00739-0815	66344	Commonwealth of Puerto Rico	503(b)(9)	\$136,800.00	Commonwealth of Puerto Rico	Unsecured	\$136,800.00
		Commonwealth of Puerto Rico	Secured	\$136,800.00			
		Commonwealth of Puerto Rico	Unsecured	\$136,800.00			
		Subtotal	\$410,400.00				
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$136,800.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$136,800.00.							
104 NEGRON LOPEZ, MILAGROS 84 CALLE POPULAR SAN JUAN, PR 00917	80812	Commonwealth of Puerto Rico	503(b)(9)	\$180,000.00*	Commonwealth of Puerto Rico	Unsecured	\$180,000.00*
		Commonwealth of Puerto Rico	Secured	\$180,000.00*			
		Subtotal	\$360,000.00*				
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$180,000.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$180,000.00.							
105 NEGRON MILLAN, YVONNE SANTA MARIA MAYOR A 10 CALLE 19 HUMACAO, PR 00791	27083^	Commonwealth of Puerto Rico	503(b)(9)	\$129,600.00	Commonwealth of Puerto Rico	Unsecured	\$129,600.00
		Commonwealth of Puerto Rico	Secured	\$129,600.00			
		Commonwealth of Puerto Rico	Unsecured	\$129,600.00			
		Subtotal	\$388,800.00				
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$129,600.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$129,600.00.							
^ Claim #27083 also contained on Exhibit A to the 337th Omnibus Claims Objection for Misclassified Claims							
Claim #27083 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims							
106 NIEVES RIVERA, ANGEL URB. DORADO DEL MAR H 04 CALLE PELICANO DORADO, PR 00646	66309	Commonwealth of Puerto Rico	503(b)(9)	\$216,000.00*	Commonwealth of Puerto Rico	Unsecured	\$216,000.00*
		Commonwealth of Puerto Rico	Secured	\$216,000.00*			
		Subtotal	\$432,000.00*				
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$216,000.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$216,000.00.							

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Three Hundred and Forty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
107 OLIVERO FILOMENO, JOSIAN URB PARQUE ECUESTRE L 23 CALLE THE KID CAROLINA, PR 00987	26262	Commonwealth of Puerto Rico	503(b)(9)	\$100,800.00	Commonwealth of Puerto Rico	Unsecured	\$100,800.00
		Commonwealth of Puerto Rico	Secured	\$100,800.00			
		Commonwealth of Puerto Rico	Unsecured	\$100,800.00			
			Subtotal	\$302,400.00			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$100,800.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$100,800.00.							
108 ORTA ROMERO, MARITZA I 213 CALLE TAPIA SAN JUAN, PR 00911	23067	Commonwealth of Puerto Rico	503(b)(9)	\$129,600.00	Commonwealth of Puerto Rico	Unsecured	\$129,600.00
		Commonwealth of Puerto Rico	Secured	\$129,600.00			
		Commonwealth of Puerto Rico	Unsecured	\$129,600.00			
			Subtotal	\$388,800.00			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$129,600.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$129,600.00.							
109 ORTIZ MORALES, YOLANDA URB. LA COSTA GARDENS HOMES 188 CALLE ORQUIDEA FAJARDO, PR 00738	106248	Commonwealth of Puerto Rico	503(b)(9)	\$100,800.00*	Commonwealth of Puerto Rico	Unsecured	\$100,800.00*
		Commonwealth of Puerto Rico	Secured	\$100,500.00*			
		Commonwealth of Puerto Rico	Unsecured	\$100,500.00*			
			Subtotal	\$301,800.00*			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$100,800.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$100,800.00.							
110 ORTIZ RIVERA, JULIO ANGEL 371/2 PARK ST APT B VERNON, CT 06066	171582	Commonwealth of Puerto Rico	503(b)(9)	\$4,984.00	Commonwealth of Puerto Rico	Unsecured	\$4,984.00
		Commonwealth of Puerto Rico	Secured	\$4,984.00			
		Commonwealth of Puerto Rico	Unsecured	\$4,984.00			
			Subtotal	\$14,952.00			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$4,984.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$4,984.00.							

* Indicates claim contains unliquidated and/or undetermined amounts

Three Hundred and Forty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

		ASSERTED			CORRECTED		
NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
111 ORTIZ RODRIGUEZ, GLORIA I. SABANA GARDENS 2-2 CALLE 5 CAROLINA, PR 00983	48014	Commonwealth of Puerto Rico	503(b)(9)	\$100,800.00	Commonwealth of Puerto Rico	Unsecured	\$100,800.00
		Commonwealth of Puerto Rico	Secured	\$100,800.00			
		Commonwealth of Puerto Rico	Unsecured	\$100,800.00			
		Subtotal	\$302,400.00				
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$100,800.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$100,800.00.							
112 ORTIZ SANCHEZ, FABIAN VILLA CAROLINA 5TA EXT 188 6 CALLE 517 CAROLINA, PR 00985	29483	Commonwealth of Puerto Rico	503(b)(9)	\$216,000.00	Commonwealth of Puerto Rico	Unsecured	\$216,000.00
		Commonwealth of Puerto Rico	Secured	\$216,000.00			
		Commonwealth of Puerto Rico	Unsecured	\$216,000.00			
		Subtotal	\$648,000.00				
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$216,000.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$216,000.00.							
113 PADIN MARTINEZ, IRIS REBECCA M-11 CALLE SENDA DE LA ROSADA URB. QUINTAS DEL RIO BAYAMON, PR 00961	34262	Commonwealth of Puerto Rico	503(b)(9)	\$36,000.00	Commonwealth of Puerto Rico	Unsecured	\$36,000.00
		Commonwealth of Puerto Rico	Secured	\$36,000.00			
		Commonwealth of Puerto Rico	Unsecured	\$36,000.00			
		Subtotal	\$108,000.00				
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$36,000.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$36,000.00.							
114 PENALOZA CLEMENTE, CARMEN APT 2002 CALLE 310 FORTUNATO VIZCARRONDO CAROLINA, PR 00985	82981	Commonwealth of Puerto Rico	503(b)(9)	\$43,200.00	Commonwealth of Puerto Rico	Unsecured	\$43,200.00
		Commonwealth of Puerto Rico	Secured	\$43,200.00			
		Commonwealth of Puerto Rico	Unsecured	\$43,200.00			
		Subtotal	\$129,600.00				
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$43,200.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$43,200.00.							

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Three Hundred and Forty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
115 PEREZ PENALOZA, ZHADYA P RR 2 BOX 252 CAROLINA, PR 00987	45764^	Commonwealth of Puerto Rico	503(b)(9)	\$20,059.92	Commonwealth of Puerto Rico	Unsecured	\$20,059.92
		Commonwealth of Puerto Rico	Secured	\$20,059.92			
		Commonwealth of Puerto Rico	Unsecured	\$20,059.92			
		Subtotal		\$60,179.76			

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$20,059.92. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$20,059.92.

^ Claim #45764 also contained on Exhibit A to the 337th Omnibus Claims Objection for Misclassified Claims

Claim #45764 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims

116 PEREZ PENALOZA, ZHADYA P RR 2 BOX 252 CAROLINA, PR 00987	25578^	Commonwealth of Puerto Rico	503(b)(9)	\$50,400.00*	Commonwealth of Puerto Rico	Unsecured	\$50,400.00*
		Commonwealth of Puerto Rico	Secured	\$50,400.00*			
		Commonwealth of Puerto Rico	Unsecured	\$50,400.00*			
		Subtotal		\$151,200.00*			

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$50,400.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$50,400.00.

^ Claim #25578 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims

117 PEREZ TORRES, ANGEL PASEO CLARO 3226 3RA. SECCIN LEVITTOWN TOA BAJA, PR 00949	25432	Commonwealth of Puerto Rico	503(b)(9)	\$50,400.00	Commonwealth of Puerto Rico	Unsecured	\$50,400.00
		Commonwealth of Puerto Rico	Secured	\$50,400.00			
		Commonwealth of Puerto Rico	Unsecured	\$50,400.00			
		Subtotal		\$151,200.00			

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$50,400.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$50,400.00.

118 PEREZ TORRES, JENNIFER E URB LAS GOVIOTAS E 23 CALLE REAL TOA BAJA, PR 00949	19846	Commonwealth of Puerto Rico	503(b)(9)	\$79,200.00	Commonwealth of Puerto Rico	Unsecured	\$79,200.00
		Commonwealth of Puerto Rico	Secured	\$79,200.00			
		Commonwealth of Puerto Rico	Unsecured	\$79,200.00			
		Subtotal		\$237,600.00			

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$79,200.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$79,200.00.

* Indicates claim contains unliquidated and/or undetermined amounts

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Three Hundred and Forty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

		ASSERTED			CORRECTED		
NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
119 PIZARRO CASTRO, MARIBEL URB ROSA MARIA E 23 CALLE 4 CAROLINA, PR 00985	29982^	Commonwealth of Puerto Rico	503(b)(9)	\$151,200.00*	Commonwealth of Puerto Rico	Unsecured	\$151,200.00*
		Commonwealth of Puerto Rico	Secured	\$151,200.00*			
		Subtotal		\$302,400.00*			
		Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$151,200.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$151,200.00.					
^ Claim #29982 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims							
120 QUINONES PEREZ, CARMEN C/ LINCE #780 DOS PINOS SAN JUAN, PR 00923	87658	Commonwealth of Puerto Rico	503(b)(9)	\$90,600.00	Commonwealth of Puerto Rico	Unsecured	\$90,600.00
		Commonwealth of Puerto Rico	Secured	\$90,600.00			
		Commonwealth of Puerto Rico	Unsecured	\$90,600.00			
		Subtotal		\$271,800.00			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$90,600.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$90,600.00.							
121 RAMOS CARRILLO, JAVIER A CALLE JERUZALEM 438 SABANA LLANA RIO PIEDRAS SAN JUAN, PR 00924	14972	Commonwealth of Puerto Rico	503(b)(9)	\$43,200.00*	Commonwealth of Puerto Rico	Unsecured	\$43,200.00*
		Commonwealth of Puerto Rico	Secured	\$43,200.00*			
		Subtotal		\$86,400.00*			
		Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$43,200.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$43,200.00.					
122 REY GONZALEZ, MARIA DEL R. 7000 CARR. 844 APT. 173 SAN JUAN, PR 00926	124193	Commonwealth of Puerto Rico	503(b)(9)	\$21,600.00*	Commonwealth of Puerto Rico	Unsecured	\$21,600.00*
		Commonwealth of Puerto Rico	Secured	\$21,600.00*			
		Subtotal		\$43,200.00*			
		Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$21,600.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$21,600.00.					
123 REYES CAPPOBIANCO, ANA ESTHER URB. PARQUE ECUESTRIE CALLE EL TITAN H-7 CAROLINA, PR 00987	81666^	Commonwealth of Puerto Rico	503(b)(9)	\$35,894.04	Commonwealth of Puerto Rico	Unsecured	\$35,894.04
		Commonwealth of Puerto Rico	Secured	\$35,894.04			
		Commonwealth of Puerto Rico	Unsecured	\$35,894.04			
		Subtotal		\$107,682.12			

* Indicates claim contains unliquidated and/or undetermined amounts

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Three Hundred and Forty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

ASSERTED					CORRECTED		
NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$35,894.04. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$35,894.04.							
^ Claim #81666 also contained on Exhibit A to the 337th Omnibus Claims Objection for Misclassified Claims							
124 REYES CAPPOBIANCO, ANA ESTHER URB. PARQUE ECUUSTRA CALLE EL TITAN H-7 CAROLINA, PR 00987	51051	Commonwealth of Puerto Rico	503(b)(9)	\$158,400.00	Commonwealth of Puerto Rico	Unsecured	\$158,400.00
		Commonwealth of Puerto Rico	Secured	\$158,400.00			
		Commonwealth of Puerto Rico	Unsecured	\$158,400.00			
		Subtotal	\$475,200.00				
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$158,400.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$158,400.00.							
125 REYES GONZALEZ, RAMON ELIAS HC-12 BOX 111 HUMACAO, PR 00791	34384	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	Unsecured	\$72,000.00*
		Commonwealth of Puerto Rico	Secured	\$72,000.00*			
		Commonwealth of Puerto Rico	Unsecured	\$72,000.00*			
		Subtotal	\$144,000.00*				
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$72,000.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$72,000.00.							
126 REYES ROSARIO, MARIA M BO. BUEN CONSEJO CALLE VALLEJO 1226 SAN JUAN, PR 00926	38605	Commonwealth of Puerto Rico	503(b)(9)	\$223,200.00	Commonwealth of Puerto Rico	Unsecured	\$223,200.00
		Commonwealth of Puerto Rico	Secured	\$223,200.00			
		Subtotal	\$446,400.00				
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$223,200.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$223,200.00.							
127 RIOS JIMENEZ, IVAN HC 2 BOX 14684 CAROLINA, PR 00987-9722	105171	Commonwealth of Puerto Rico	503(b)(9)	\$158,400.00*	Commonwealth of Puerto Rico	Unsecured	\$158,400.00*
		Commonwealth of Puerto Rico	Secured	\$158,400.00*			
		Subtotal	\$316,800.00*				
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$158,400.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$158,400.00.							

* Indicates claim contains unliquidated and/or undetermined amounts

Three Hundred and Forty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
128 RIVERA CENTENO , IVETTE URB ROLLING HILLS C91 C BRASIL CAROLINA, PR 00987	24752^	Commonwealth of Puerto Rico	503(b)(9)	\$106,200.00	Commonwealth of Puerto Rico	Unsecured	\$106,200.00
		Commonwealth of Puerto Rico	Secured	\$106,200.00			
		Commonwealth of Puerto Rico	Unsecured	\$106,200.00			
			Subtotal	\$318,600.00			

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$106,200.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$106,200.00.

^ Claim #24752 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims

129 RIVERA COLON, NACHELYN M. PO BOX 550 CANOVANAS, PR 00729	84114	Commonwealth of Puerto Rico	503(b)(9)	\$21,600.00	Commonwealth of Puerto Rico	Unsecured	\$21,600.00
		Commonwealth of Puerto Rico	Secured	\$21,600.00			
		Commonwealth of Puerto Rico	Unsecured	\$21,600.00			
			Subtotal	\$64,800.00			

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$21,600.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$21,600.00.

130 RIVERA GONZALEZ, MINELLIE HD-25 CALLE 221 URB. COUNTRY CLUB CAROLINA, PR 00982	49405	Commonwealth of Puerto Rico	503(b)(9)	\$100,800.00	Commonwealth of Puerto Rico	Unsecured	\$100,800.00
		Commonwealth of Puerto Rico	Secured	\$100,800.00			
		Commonwealth of Puerto Rico	Unsecured	\$100,800.00			
			Subtotal	\$302,400.00			

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$100,800.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$100,800.00.

131 RIVERA HERNANDEZ, ZAIDA LOMAS VERDES 4417 YAGRUMO BAYAMON, PR 00956	31837^	Commonwealth of Puerto Rico	503(b)(9)	\$93,600.00	Commonwealth of Puerto Rico	Unsecured	\$93,600.00
		Commonwealth of Puerto Rico	Secured	\$93,600.00			
		Commonwealth of Puerto Rico	Unsecured	\$93,600.00			
			Subtotal	\$280,800.00			

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$93,600.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$93,600.00.

^ Claim #31837 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims

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Three Hundred and Forty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

ASSERTED					CORRECTED		
NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
132 RIVERA NEGRON, XAVIER A BDA LAS MONJAS 107 C PEPE DIAZ SAN JUAN, PR 00917	122423	Commonwealth of Puerto Rico	503(b)(9)	\$64,800.00	Commonwealth of Puerto Rico	Unsecured	\$64,800.00
		Commonwealth of Puerto Rico	Secured	\$64,800.00			
		Commonwealth of Puerto Rico	Unsecured	\$64,800.00			
		Subtotal		\$194,400.00			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$64,800.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$64,800.00.							
133 RIVERA PEREZ, ROSA A. URB. QUINTAS DE CANOVANAS C/4 # 441 CANOVANAS, PR 00729	82998	Commonwealth of Puerto Rico	503(b)(9)	\$104,400.00	Commonwealth of Puerto Rico	Unsecured	\$104,400.00
		Commonwealth of Puerto Rico	Secured	\$104,400.00			
		Commonwealth of Puerto Rico	Unsecured	\$104,400.00			
		Subtotal		\$313,200.00			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$104,400.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$104,400.00.							
134 RIVERA RIVAS, ARMANDO DAVID F. CASTILLO HERRERA 1506 PASEO FAGOT SUITE #3 PONCE, PR 00716-2302	33403	Commonwealth of Puerto Rico	503(b)(9)	\$44,279.43*	Commonwealth of Puerto Rico	Unsecured	\$44,279.43*
		Commonwealth of Puerto Rico	Unsecured	\$44,279.43*			
		Subtotal		\$88,558.86*			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. In addition, claimant asserted a total claim amount of \$44,279.43. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$44,279.43.							
135 RIVERA SANTOS, NILSA M. 313 PLEIADOS DEL YUNQUE RIO GRANDE, PR 00745	29513^	Commonwealth of Puerto Rico	503(b)(9)	\$144,000.00	Commonwealth of Puerto Rico	Unsecured	\$144,000.00
		Commonwealth of Puerto Rico	Secured	\$144,000.00			
		Commonwealth of Puerto Rico	Unsecured	\$144,000.00			
		Subtotal		\$432,000.00			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$144,000.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$144,000.00.							
^ Claim #29513 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims							

* Indicates claim contains unliquidated and/or undetermined amounts

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Three Hundred and Forty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

		ASSERTED			CORRECTED		
NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
136 RIVERA VILLEGAS, KARLA M. URB. LOS DOMINICOS CALLE SAN MATEO A-8 BAYAMON, PR 00957	35509	Commonwealth of Puerto Rico	503(b)(9)	\$64,800.00	Commonwealth of Puerto Rico	Unsecured	\$64,800.00
		Commonwealth of Puerto Rico	Secured	\$64,800.00			
		Commonwealth of Puerto Rico	Unsecured	\$64,800.00			
		Subtotal		\$194,400.00			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$64,800.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$64,800.00.							
137 RODRIGUEZ ALVARADO, HILDA I. #500 GUAYANILLA COND. TOWNHOUSE APT 806 SAN JUAN, PR 00923	34843	Commonwealth of Puerto Rico	503(b)(9)	\$93,600.00	Commonwealth of Puerto Rico	Unsecured	\$93,600.00
		Commonwealth of Puerto Rico	Secured	\$93,600.00			
		Commonwealth of Puerto Rico	Unsecured	\$93,600.00			
		Subtotal		\$280,800.00			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$93,600.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$93,600.00.							
138 RODRIGUEZ CARDI, ENEROLIZA CALLE RAFAEL ALONZO TORRES #1765 SAN JUAN, PR 00921	27607^	Commonwealth of Puerto Rico	503(b)(9)	\$53,730.48	Commonwealth of Puerto Rico	Unsecured	\$53,730.48
		Commonwealth of Puerto Rico	Secured	\$53,730.48			
		Commonwealth of Puerto Rico	Unsecured	\$53,730.48			
		Subtotal		\$161,191.44			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$53,730.48. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$53,730.48.							
^ Claim #27607 also contained on Exhibit A to the 337th Omnibus Claims Objection for Misclassified Claims							
Claim #27607 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims							
139 RODRIGUEZ CARDI, ENEROLIZA CALLE RAFAEL ALONZO TORRES #1765 SAN JUAN, PR 00921	31424^	Commonwealth of Puerto Rico	503(b)(9)	\$230,400.00*	Commonwealth of Puerto Rico	Unsecured	\$230,400.00*
		Commonwealth of Puerto Rico	Secured	\$230,400.00*			
		Commonwealth of Puerto Rico	Unsecured	\$230,400.00*			
		Subtotal		\$691,200.00*			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$230,400.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$230,400.00.							

* Indicates claim contains unliquidated and/or undetermined amounts

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Three Hundred and Forty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

		ASSERTED			CORRECTED		
NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
140 RODRIGUEZ CASELLAS, ZINA URB PARQUE ECUESTRE L 23 THE KID CAROLINA, PR 00987	31313	Commonwealth of Puerto Rico	503(b)(9)	\$100,800.00	Commonwealth of Puerto Rico	Unsecured	\$100,800.00
		Commonwealth of Puerto Rico	Secured	\$100,800.00			
		Commonwealth of Puerto Rico	Unsecured	\$100,800.00			
		Subtotal	\$302,400.00				
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$100,800.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$100,800.00.							
141 RODRIGUEZ CASTRO, ERICK HC-01 BOX 11648 CAROLINA, PR 00985	74159	Commonwealth of Puerto Rico	503(b)(9)	\$108,000.00	Commonwealth of Puerto Rico	Unsecured	\$108,000.00
		Commonwealth of Puerto Rico	Secured	\$108,000.00			
		Commonwealth of Puerto Rico	Unsecured	\$108,000.00			
		Subtotal	\$324,000.00				
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$108,000.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$108,000.00.							
142 RODRIGUEZ CEDENO, JOSE M PO BOX 7126 PONCE, PR 00732	6296	Commonwealth of Puerto Rico	503(b)(9)	\$75,000.00	Commonwealth of Puerto Rico	Unsecured	\$75,000.00
		Commonwealth of Puerto Rico	Secured	\$75,000.00			
		Subtotal	\$150,000.00				
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$75,000.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$75,000.00.							
143 RODRIGUEZ COLON, JOSE ALBERTO URB. VILLAS DE CANEY I16 C/ GUARIONEX TRUJILLO ALTO, PR 00976	14950	Commonwealth of Puerto Rico	503(b)(9)	\$108,000.00	Commonwealth of Puerto Rico	Unsecured	\$108,000.00
		Commonwealth of Puerto Rico	Secured	\$108,000.00			
		Subtotal	\$216,000.00				
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$108,000.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$108,000.00.							

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Three Hundred and Forty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

ASSERTED					CORRECTED		
NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
144 RODRIGUEZ MELENDEZ, JOSE M. URB. VILLA FONTANA VIA 63 3K-N1 CAROLINA, PR 00983	2535	Puerto Rico Highways and Transportation Authority	503(b)(9)	Undetermined*	Puerto Rico Highways and Transportation Authority	Unsecured	\$143,410.00*
		Puerto Rico Highways and Transportation Authority	Secured	\$143,410.00*			
		Puerto Rico Highways and Transportation Authority	Unsecured	\$143,410.00*			
		Subtotal	\$286,820.00*				
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$143,410.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$143,410.00.							
145 RODRIGUEZ OLIVERAS, MIRIAM CALLE 129 BX-27 JARDINES DE COUNTRY CLUB CAROLINA, PR 00985	20526^	Commonwealth of Puerto Rico	503(b)(9)	\$164,400.00	Commonwealth of Puerto Rico	Unsecured	\$164,400.00
		Commonwealth of Puerto Rico	Secured	\$164,400.00			
		Commonwealth of Puerto Rico	Unsecured	\$164,400.00			
		Subtotal	\$493,200.00				
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$164,400.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$164,400.00.							
^ Claim #20526 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims							
146 RODRIQUEZ CALDERON, LEYKA M. HC 02 BOX 7422 PINONES LOIZA, PR 00772	79166	Commonwealth of Puerto Rico	503(b)(9)	\$36,000.00	Commonwealth of Puerto Rico	Unsecured	\$36,000.00
		Commonwealth of Puerto Rico	Secured	\$36,000.00			
		Commonwealth of Puerto Rico	Unsecured	\$36,000.00			
		Subtotal	\$108,000.00				
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$36,000.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$36,000.00.							
147 ROMAN DIAZ, JORGE URB LOMA ALTA E 6 CALLE 1 CAROLINA, PR 00987	33532	Commonwealth of Puerto Rico	503(b)(9)	\$93,600.00	Commonwealth of Puerto Rico	Unsecured	\$93,600.00
		Commonwealth of Puerto Rico	Secured	\$93,600.00			
		Commonwealth of Puerto Rico	Unsecured	\$93,600.00			
		Subtotal	\$280,800.00				
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$93,600.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$93,600.00.							

* Indicates claim contains unliquidated and/or undetermined amounts

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Three Hundred and Forty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

		ASSERTED			CORRECTED		
NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
148 ROSA RUIZ, RAQUEL URB ALTAMESA 1661 CALLE SANTA MONICA SAN JUAN, PR 00921-4320	35838	Commonwealth of Puerto Rico	503(b)(9)	\$29,000.00*	Commonwealth of Puerto Rico	Unsecured	\$29,000.00*
		Commonwealth of Puerto Rico	Secured	\$29,000.00*			
			Subtotal	\$58,000.00*			
		Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$29,000.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$29,000.00.					
149 ROSARIO ALVAREZ, YOLANDA URB METROPOLIS 41 2P27 CAROLINA, PR 00987	22480	Commonwealth of Puerto Rico	503(b)(9)	\$100,800.00	Commonwealth of Puerto Rico	Unsecured	\$100,800.00
		Commonwealth of Puerto Rico	Secured	\$100,800.00			
		Commonwealth of Puerto Rico	Unsecured	\$100,800.00			
			Subtotal	\$302,400.00			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$100,800.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$100,800.00.							
150 ROSARIO ALVAREZ, YOLANDA URB METROPOLIS 2 P 27 CALLE 41 CAROLINA, PR 00987	25824^	Commonwealth of Puerto Rico	503(b)(9)	\$95,782.80	Commonwealth of Puerto Rico	Unsecured	\$95,782.80
		Commonwealth of Puerto Rico	Secured	\$95,782.80			
			Subtotal	\$191,565.60			
		Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$95,782.80. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$95,782.80.					
^ Claim #25824 also contained on Exhibit A to the 337th Omnibus Claims Objection for Misclassified Claims							
151 RUIZ GUADARRAMA, ARNOLD D URB MARIOLGA H 9 CALLE SAN BERNARDO CAGUAS, PR 00725	12256	Commonwealth of Puerto Rico	503(b)(9)	\$856,620.00*	Commonwealth of Puerto Rico	Unsecured	\$856,620.00*
		Commonwealth of Puerto Rico	Secured	\$856,620.00*			
		Commonwealth of Puerto Rico	Unsecured	Undetermined*			
			Subtotal	\$1,713,240.00*			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$856,620. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$856,620.							

* Indicates claim contains unliquidated and/or undetermined amounts

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Three Hundred and Forty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

		ASSERTED			CORRECTED		
NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
152 RUIZ RIVERA, NILDA 2DA EXT SANTA ELENA C 15 CALLE GIRASOL GUAYANILLA, PR 00656	34885	Commonwealth of Puerto Rico	503(b)(9)	\$64,800.00	Commonwealth of Puerto Rico	Unsecured	\$64,800.00
		Commonwealth of Puerto Rico	Secured	\$64,800.00			
		Commonwealth of Puerto Rico	Unsecured	\$64,800.00			
			Subtotal	\$194,400.00			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$64,800.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$64,800.00.							
153 SALAS UGARTE, JUAN LA MONJAS 84 C/ POPULAR SAN JUAN, PR 00917	128149	Commonwealth of Puerto Rico	503(b)(9)	\$136,800.00*	Commonwealth of Puerto Rico	Unsecured	\$136,800.00*
		Commonwealth of Puerto Rico	Secured	\$136,800.00*			
			Subtotal	\$273,600.00*			
		Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$136,800.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$136,800.00.					
154 SALDANA BETANCOURT, VIVIAN HC04 BOX 8614 BO CUBUY CANOVANAS, PR 00729	109400	Commonwealth of Puerto Rico	503(b)(9)	\$93,600.00	Commonwealth of Puerto Rico	Unsecured	\$93,600.00
		Commonwealth of Puerto Rico	Secured	\$93,600.00			
			Subtotal	\$187,200.00			
		Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$93,600.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$93,600.00.					
155 SANCHEZ RAMOS, CARMEN A BO CAMPANILLAS 172 C/ IGLESIAS TOA BAJA, PR 00949	25014	Commonwealth of Puerto Rico	503(b)(9)	\$8,000.00*	Commonwealth of Puerto Rico	Unsecured	\$8,000.00*
		Commonwealth of Puerto Rico	Secured	\$8,000.00*			
		Commonwealth of Puerto Rico	Unsecured	\$8,000.00*			
			Subtotal	\$24,000.00*			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$8,000.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$8,000.00.							
156 SANTIAGO DIAZ, EVELYN VIA 3 2LR 621 VILLA FONTANA CAROLINA, PR 00983	35757	Commonwealth of Puerto Rico	Secured	\$45,000.00	Commonwealth of Puerto Rico	Unsecured	\$45,000.00
		Commonwealth of Puerto Rico	Unsecured	\$45,000.00			
			Subtotal	\$90,000.00			
		Reason: The claimant failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$45,000.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$45,000.00.					

* Indicates claim contains unliquidated and/or undetermined amounts

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Three Hundred and Forty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

		ASSERTED			CORRECTED		
NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
157 SANTIAGO ECHEVARRIA, ISMAEL PO BOX 1097 PATILLAS, PR 00723	61232	Commonwealth of Puerto Rico	503(b)(9)	\$30,000.00*	Commonwealth of Puerto Rico	Unsecured	\$30,000.00*
		Commonwealth of Puerto Rico	Secured	\$30,000.00*			
		Subtotal	\$60,000.00*				
		Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$30,000.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$30,000.00.					
158 SANTIAGO FALERO, LORIANNE COOP VIVENDAS ROLLING HILLS BUZON 152 APTO G 8 CAROLINA, PR 00987	112161	Commonwealth of Puerto Rico	503(b)(9)	\$14,400.00*	Commonwealth of Puerto Rico	Unsecured	\$14,400.00*
		Commonwealth of Puerto Rico	Secured	\$14,400.00*			
		Subtotal	\$28,800.00*				
		Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$14,400.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$14,400.00.					
159 SANTIAGO SERRANO, MADELINE COND WHITE TOWER APT 511 SAN JUAN, PR 00921	25012	Commonwealth of Puerto Rico	503(b)(9)	\$115,200.00	Commonwealth of Puerto Rico	Unsecured	\$115,200.00
		Commonwealth of Puerto Rico	Secured	\$115,200.00			
		Commonwealth of Puerto Rico	Unsecured	\$115,200.00			
		Subtotal	\$345,600.00				
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$115,200.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$115,200.00.							
160 SCHMITH, ASTRID CALLE 2 B-12 SANS SOUCI COURT BAYAMON, PR 00957	29518	Commonwealth of Puerto Rico	503(b)(9)	\$165,600.00	Commonwealth of Puerto Rico	Unsecured	\$165,600.00
		Commonwealth of Puerto Rico	Secured	\$165,600.00			
		Commonwealth of Puerto Rico	Unsecured	\$165,600.00			
		Subtotal	\$496,800.00				
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$165,600.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$165,600.00.							

* Indicates claim contains unliquidated and/or undetermined amounts

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Three Hundred and Forty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

		ASSERTED			CORRECTED		
NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
161 SEDA RODRIGUEZ, GLORIA M URB. JARDINES DE COUNTRY CLUB AQ-11 CALLE 38 CAROLINA, PR 00983	61912	Commonwealth of Puerto Rico	503(b)(9)	\$100,800.00*	Commonwealth of Puerto Rico	Unsecured	\$100,800.00*
		Commonwealth of Puerto Rico	Secured	\$100,800.00*			
		Subtotal		\$201,600.00*			
		Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$100,800.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$100,800.00.					
162 SERRANO QUINONES, MIGDONIA URB. ESTANCIAS DEL GOLF 309 JUAN H. CINTRON PONCE, PR 00730	86712	Commonwealth of Puerto Rico	503(b)(9)	\$3,640.00*	Commonwealth of Puerto Rico	Unsecured	\$3,640.00*
		Commonwealth of Puerto Rico	Secured	\$3,640.00*			
		Subtotal		\$7,280.00*			
		Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$3,640.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$3,640.00.					
163 SOLANO DIAZ, MADELINE HC-61 BOX 4204 TRUJILLO ALTO, PR 00976	31354	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	Unsecured	\$151,200.00*
		Commonwealth of Puerto Rico	Secured	\$151,200.00*			
		Commonwealth of Puerto Rico	Unsecured	\$151,200.00*			
		Subtotal		\$302,400.00*			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$151,200. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$151,200.00.							
164 SOSA RIVERA, CLARIBEL PO BOX 679 SAINT JUST, PR 00978	28694	Commonwealth of Puerto Rico	503(b)(9)	\$266,400.00	Commonwealth of Puerto Rico	Unsecured	\$266,400.00
		Commonwealth of Puerto Rico	Secured	\$266,400.00			
		Commonwealth of Puerto Rico	Unsecured	\$266,400.00			
		Subtotal		\$799,200.00			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$266,400.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$266,400.00.							

* Indicates claim contains unliquidated and/or undetermined amounts

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Three Hundred and Forty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

		ASSERTED			CORRECTED		
NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
165 SOSA RIVERA, CYNTHIA BOX 679 SAINT JUST, PR 00978	40755	Commonwealth of Puerto Rico	503(b)(9)	\$216,000.00	Commonwealth of Puerto Rico	Unsecured	\$216,000.00
		Commonwealth of Puerto Rico	Secured	\$216,000.00			
		Commonwealth of Puerto Rico	Unsecured	\$216,000.00			
		Subtotal	\$648,000.00				
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$216,000.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$216,000.00.							
166 TORRES GONZALEZ, LUIS M RR 3 BOX 4226 SAN JUAN, PR 00926	58022	Commonwealth of Puerto Rico	503(b)(9)	\$172,800.00	Commonwealth of Puerto Rico	Unsecured	\$172,800.00
		Commonwealth of Puerto Rico	Secured	\$172,800.00			
		Commonwealth of Puerto Rico	Unsecured	\$172,800.00			
		Subtotal	\$518,400.00				
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$172,800.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$172,800.00.							
167 TORRES RAMOS, MAYRA E 73 CALLE NOBLE SAN JUAN, PR 00926	25360	Commonwealth of Puerto Rico	503(b)(9)	\$151,200.00	Commonwealth of Puerto Rico	Unsecured	\$151,200.00
		Commonwealth of Puerto Rico	Secured	\$151,200.00			
		Commonwealth of Puerto Rico	Unsecured	\$151,200.00			
		Subtotal	\$453,600.00				
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$151,200.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$151,200.00.							
168 TRUJILLO PLUMEY, ROSAMAR TIERRA DEL SOL CALLE 1 APT 122 HUMACAO, PR 00791	25818^	Commonwealth of Puerto Rico	503(b)(9)	\$69,346.20*	Commonwealth of Puerto Rico	Unsecured	\$69,346.20*
		Commonwealth of Puerto Rico	Secured	\$69,346.20*			
		Commonwealth of Puerto Rico	Unsecured	\$69,346.20*			
		Subtotal	\$208,038.60*				
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$69,346.20. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$69,346.20.							
^ Claim #25818 also contained on Exhibit A to the 337th Omnibus Claims Objection for Misclassified Claims							

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Three Hundred and Forty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

		ASSERTED			CORRECTED		
NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
169 TRUJILLO PLUMEY, ROSAMAR COND. TIERRA DEL SOL APT 122 HUMACAO, PR 00791	29473	Commonwealth of Puerto Rico	503(b)(9)	\$151,200.00*	Commonwealth of Puerto Rico	Unsecured	\$151,200.00*
		Commonwealth of Puerto Rico	Secured	\$151,200.00*			
		Commonwealth of Puerto Rico	Unsecured	\$151,200.00*			
		Subtotal	\$453,600.00*				
		Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$151,200.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$151,200.00.					
170 VARGAS GOIRE, VIRNALYS 436 NOGALES ESTANCIAS DEL BOSQUE CIDRA, PR 00739	82840	Commonwealth of Puerto Rico	503(b)(9)	\$108,000.00*	Commonwealth of Puerto Rico	Unsecured	\$108,000.00*
		Commonwealth of Puerto Rico	Secured	\$108,000.00*			
		Subtotal	\$216,000.00*				
		Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$108,000.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$108,000.00.					
171 VARGAS GONZALEZ, MARIO 171 CALLE POST SUR MAYAGÜEZ, PR 00680-4064	25960	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	Unsecured	\$77,712.00*
		Commonwealth of Puerto Rico	Secured	\$77,712.00*			
		Commonwealth of Puerto Rico	Unsecured	\$77,712.00*			
		Subtotal	\$155,424.00*				
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$77,712.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$77,712.00.							
172 VAZQUEZ MOJICA, MARIA ISABEL URB DORADO DEL MAR HH 4 CALLE PELICANO DORADO, PR 00646	82968	Commonwealth of Puerto Rico	503(b)(9)	\$223,200.00	Commonwealth of Puerto Rico	Unsecured	\$223,200.00
		Commonwealth of Puerto Rico	Secured	\$223,200.00			
		Commonwealth of Puerto Rico	Unsecured	\$223,200.00			
		Subtotal	\$669,600.00				
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$223,200.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$223,200.00.							

* Indicates claim contains unliquidated and/or undetermined amounts

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Three Hundred and Forty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

ASSERTED					CORRECTED		
NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
173 VAZQUEZ ROSA, ALMA D. VILLA PALMERAS 307 CALLE FERRER SANTURCE, PR 00915	119258	Commonwealth of Puerto Rico	503(b)(9)	\$252,000.00*	Commonwealth of Puerto Rico	Unsecured	\$252,000.00*
		Commonwealth of Puerto Rico	Secured	\$252,000.00*			
		Subtotal		\$504,000.00*			
		Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$252,000.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$252,000.00.					
174 VEGA RIVERA, SANDRA I. HC4 BOX 42619 AGUADILLA, PR 00603-9744	29082^	Commonwealth of Puerto Rico	503(b)(9)	\$37,164.83*	Commonwealth of Puerto Rico	Unsecured	\$37,164.83*
		Commonwealth of Puerto Rico	Secured	\$37,164.83*			
		Subtotal		\$74,329.66*			
		Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$37,164.83. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$37,164.83.					
^ Claim #29082 also contained on Exhibit A to the 337th Omnibus Claims Objection for Misclassified Claims							
175 VELAZQUEZ LEBRON, MIGUEL A. RES. LAS CASAS EDIF. 33 APT 390 SAN JUAN, PR 00915	42138	Commonwealth of Puerto Rico	503(b)(9)	\$80,400.00	Commonwealth of Puerto Rico	Unsecured	\$80,400.00
		Commonwealth of Puerto Rico	Secured	\$80,400.00			
		Subtotal		\$160,800.00			
		Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$80,400.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$80,400.00.					
176 VELEZ CRESPO, EDUARDO URB. CAPANA HEIGHT 1471 CALLE EDEN SAN JUAN, PR 00920	27235^	Commonwealth of Puerto Rico	503(b)(9)	\$180,000.00*	Commonwealth of Puerto Rico	Unsecured	\$180,000.00*
		Commonwealth of Puerto Rico	Secured	\$180,000.00*			
		Subtotal		\$360,000.00*			
		Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$180,000.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$180,000.00.					
^ Claim #27235 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims							
177 VELEZ TORO, VICTOR HC 1 BOX 7766 SAN GERMAN, PR 00683	27222^	Commonwealth of Puerto Rico	503(b)(9)	\$187,200.00	Commonwealth of Puerto Rico	Unsecured	\$187,200.00
		Commonwealth of Puerto Rico	Secured	\$187,200.00			
		Commonwealth of Puerto Rico	Unsecured	\$187,200.00			
		Subtotal		\$561,600.00			

* Indicates claim contains unliquidated and/or undetermined amounts

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Three Hundred and Forty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

ASSERTED					CORRECTED			
NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT	
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$187,200.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$187,200.00.								
^ Claim #27222 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims								
178	VICENTE MARQUEZ, JESUS C/3 D-10 CASTELLANA GARDENS CAROLINA, PR 00983	15027^	Commonwealth of Puerto Rico	503(b)(9)	\$93,600.00*	Commonwealth of Puerto Rico	Unsecured	\$93,600.00*
			Commonwealth of Puerto Rico	Secured	\$93,600.00*			
			Subtotal	\$187,200.00*				
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$93,600.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$93,600.00.								
^ Claim #15027 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims								
179	YARITZA SANTIAGO CARMONA Y MIGUEL A. GONZALEZ ALVARADO YARITZA SANTIAGO CARMONA C/ SURANA RES. JARDINES CAMPO RICO EDIFICIO 4 APT. 52 SAN JUAN, PR 00924	44611	Commonwealth of Puerto Rico	503(b)(9)	\$150,000.00*	Commonwealth of Puerto Rico	Unsecured	\$150,000.00*
			Commonwealth of Puerto Rico	Secured	\$150,000.00*			
			Subtotal	\$300,000.00*				
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of \$150,000.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of \$150,000.00.								
TOTAL					\$ 55,256,732.56*	TOTAL		\$ 20,817,489.83*

* Indicates claim contains unliquidated and/or undetermined amounts